

**IN THE UNITED STATES BANKRUPTCY COURT FOR THE
WESTERN DISTRICT OF PENNSYLVANIA**

In re:

DAVID MATTHEW WETZEL)	Case. No. 17-23732-GLT
)	
Debtor(s).)	Chapter 7
)	
DAVID MATTHEW WETZEL,)	Document No. _____
)	
Movant,)	Related to Doc. No. 189, 192 , 198 & 207
)	
v.)	
)	
UNITED STATES OF AMERICA,)	
INTERNAL REVENUE SERVICE, and,)	
PAMELA J. WILSON, CHAPTER 7)	
TRUSTEE)	
)	
Respondents.)	

ORDER OF COURT

AND NOW, this 15th day of November, 2023 upon consideration of the
“Trustee’s Final Report and Proposed Distribution” and David Matthew Wetzel’s (hereinafter
the “Debtor”) “Objection to Notice of Trustee’s Final Report,” it is hereby ORDERED and
DECREED that the Distribution Proposed by the Pamela J. Wilson, Chapter 7 Trustee in her
Notice of Final Report, is approved with the following modifications:

- 1) the distribution to the Pennsylvania Department of Revenue for its priority unsecured
claims to be applied to tax years 2014, 2015 and/or 2016 is increased from \$196.82 to
\$310.29 and may be paid by the Chapter 7 Trustee;
- 2) the distribution to the United States of America, Internal Revenue Service for its
priority unsecured claims to be applied to tax years 2014, 2015 and/or 2016 is

- increased from \$2,035.15 to \$3,209.48 and may be paid by the Chapter 7 Trustee;
- 3) the distribution proposed to the United States of America, Internal Revenue Service for its secured claims for tax years 2011, 2012 and 2013 is reduced to the amount of \$42,642.54 (hereinafter the "IRS Held Funds") after adjustments set forth in paragraphs 1 and 2 above, and the IRS Held Funds shall be held by the Chapter 7 Trustee for Thirty (30) days pending the Debtor's application for a Taxpayer Assistance Order from the local Tax Advocate Office regarding the tax years to which these proceeds should be applied;
 - 4) the Debtor may request the Chapter 7 Trustee to extend her hold of the IRS Held Funds for up to a maximum of Ninety (90) Days without further Order of this Court should the process for the application for a Taxpayer Assistance Order require more time;
 - 5) the Debtor's counsel will report to the Chapter 7 Trustee every two weeks as to the status of the application for a Taxpayer Assistance Order; and,
 - 6) the Trustee's classification of the IRS Held Funds in her Trustee's Final Report is not a determination by this Court that the IRS tax liens attach to these funds and in no way is it prejudicial to the Debtor in his application for a Taxpayer Assistance Order.
 - 7) the Trustee shall serve the Pennsylvania Department of Revenue, the Pennsylvania Attorney General, the Internal Revenue Service and the Office of the United States Attorney with a copy of this signed order and file a certificate of service.


Gregory L. Taddonio **drb**
Chief United States Bankruptcy Judge

Consented to by:

/s/ Pamela J. Wilson

Pamela J. Wilson, Trustee

PA I.D. 77011

810 Vermont Avenue

Pittsburgh, PA 15234

(412) 341-4323

pwilson@pjwlaw.net

/s/ Jeffrey J. Sikirica

Jeffrey J. Sikirica, Esquire

PA I.D. 36745

P.O. Box 13426

Pittsburgh, PA 15243

(724) 625-2566

TrusteeSikirica@gmail.com

In re:
David Matthew Wetzel
Debtor

Case No. 17-23732-GLT
Chapter 7

CERTIFICATE OF NOTICE

District/off: 0315-2
Date Rcvd: Nov 15, 2023

User: auto
Form ID: pdf900

Page 1 of 2
Total Noticed: 2

The following symbols are used throughout this certificate:

Symbol	Definition
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+	Addresses marked '+' were corrected by inserting the ZIP, adding the last four digits to complete the zip +4, or replacing an incorrect ZIP. USPS regulations require that automation-compatible mail display the correct ZIP.
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Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Nov 17, 2023:

Recip ID	Recipient Name and Address
db	+ David Matthew Wetzel, 796 Baird Avenue, Washington, PA 15301-5408
cr	+ Office of Attorney General Department of Revenue, Robert C. Edmundson, 564 Forbes Avenue, Pittsburgh, PA 15219-2908

TOTAL: 2

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.
Electronic transmission includes sending notices via email (Email/text and Email/PDF), and electronic data interchange (EDI).

NONE

BYPASSED RECIPIENTS

The following addresses were not sent this bankruptcy notice due to an undeliverable address, *duplicate of an address listed above, *P duplicate of a preferred address, or ## out of date forwarding orders with USPS.

NONE

NOTICE CERTIFICATION

I, Gustava Winters, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed .R. Bank. P.2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Nov 17, 2023 Signature: /s/Gustava Winters

CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on November 15, 2023 at the address(es) listed below:

Name	Email Address
Allison L. Carr	on behalf of Creditor Commonwealth of Pennsylvania Department of Revenue acarr@attorneygeneral.gov
Anthony T. Kovalchick	on behalf of Creditor Office of Attorney General Department of Revenue akovalchick@attorneygeneral.gov
Brett A. Solomon	on behalf of Creditor Ally Financial brett@solomon-legal.com
Brian Nicholas	on behalf of Creditor Harley-Davidson Credit Corp bnicholas@kmlawgroup.com
Carol Momjian	on behalf of Creditor Commonwealth of Pennsylvania Department of Revenue cmomjian@attorneygeneral.gov
James R. Wood	

District/off: 0315-2

User: auto

Page 2 of 2

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on behalf of Creditor Washington-East Washington Joint Authority jwood@portnoffonline.com jwood@ecf.inforuptcy.com

Jeffrey Sikirica

sikiricalaw@zoominternet.net

Jeffrey J. Sikirica

on behalf of Debtor David Matthew Wetzel jjspaesq@gmail.com TrusteeSikirica@zoominternet.net

Jeffrey J. Sikirica

on behalf of Attorney Jeffrey Sikirica jjspaesq@gmail.com TrusteeSikirica@zoominternet.net

Jill Locnikar

on behalf of Creditor United States of America Department of the Treasury Internal Revenue Service jill.locnikar@usdoj.gov, patricia.fitzgerald@usdoj.gov;caseview.ecf@usdoj.gov;kassi.horton@usdoj.gov

Jodi L. Hause

on behalf of Creditor Wilmington Savings Fund Society FSB, As Trustee, et. al. jodi.hause@phelanhallinan.com, pawb@fedphe.com

Josph Luvara

on behalf of Plaintiff Penny Lynn Wetzel joeluvvara@luvaralawgroup.com

Josph Luvara

on behalf of Plaintiff David Matthew Wetzel joeluvvara@luvaralawgroup.com

Mario J. Hanyon

on behalf of Creditor Wilmington Savings Fund Society FSB, As Trustee, et. al. wbecf@brockandscott.com, mario.hanyon@brockandscott.com

Office of the United States Trustee

ustpregion03.pi.ecf@usdoj.gov

Pamela J. Wilson

on behalf of Trustee Pamela Wilson pwilson@pjwlaw.net pwilson@ecf.axosfs.com

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Stephen John Taczak, Tacza

on behalf of Defendant Jeffrey Pinkerton steve@taczaklaw.com

Thomas Song

on behalf of Creditor Wilmington Savings Fund Society FSB, As Trustee, et. al. pawb@fedphe.com

Thomas A. Lonich

on behalf of Defendant Laurie Pinkerton talonich@earthlink.net

William E. Craig

on behalf of Creditor Wells Fargo Bank N.A. Dbw Wells Fargo Dealer Services ecfmail@mortoncraig.com, mhazlett@mortoncraig.com;mortoncraigecf@gmail.com

TOTAL: 22